

CENTRAL INTELLIGENCE AGENCY

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USSR.

3 JUNE 1953

The Accounting Office of the Chief  
Directorate of Maritime Construction,  
MMF

NO. OF PAGES **2** 50X1

NO. OF ENCLS.  
(LISTED BELOW)

DATE  
ACQUIRED BY

SUPPLEMENT TO  
REPORT NO.

DATE OF INFORMATION: 11/11/54

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1. The Accounting Office (Bukhgalteriya) of the Chief Directorate of Maritime Construction (GlavMorStroy) of the Ministry of the Merchant Fleet (MMF) is one of several departments located in the central Moscow offices of the Glavk.

The Accounting Office consists of the following personnel:

Chief Accountant	1
Senior Accountants	2
Accountants	3
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Total	6

**The tasks of the Accounting Office include:**

- (a) The maintenance of bookkeeping records relative to the basic activity of GlavMorStroy, the fulfillment of construction works-projects.
- (b) The maintenance of bookkeeping records for the different elements of the organizations of GlavMorStroy. Records are kept with respect to wages for internal activities, expenditures for administration and management, the cost of repair and construction of GlavMorStroy facilities, the accounting for materials and inventories, expenditures for clothing and advances.
- (c) The recording of accounts payable and receivable in construction organizations, and the taking of measures to lower same.
- (d) The preparation of monthly, quarterly and yearly balance sheets.
- (e) The drafting of all kinds of lists of a monetary nature, ie lists of bills paid, lists of wages etc.
- (f) The supervision of bookkeeping activities in peripheral construction organizations.

**CLASSIFICATION SECRET/SECURITY INFORMATION**

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- (g) The performance of regular audits relative to the financial activities of peripheral construction organizations.

The problems involved in operational financing include:

- (a) Organization and maintenance of operational finance accounting. Operational finance accounting is not conducted by a balance-sheet, but rather by special financial report forms, the so-called approximate accounting (priblizhenniya uchet).
- (b) The organization of purely monetary operations, paying and telling.
- (c) The maintenance of special financial accounts: the net cost of output, turnover of working capital (oborotnykh sredstv).
- (d) The maintenance of records of, and opposition to, overstocking of materials and non-liquid assets.
- (e) The processing of final payment documents, ie bills, notices, and payment orders.
- (f) Inspections concerning the correctness of advance payments to workers and employees and the prohibition of indebtedness of workers and employees for advances.
- (g) Inspections to assure that expenditure of funds conforms to existing plans and conditions.
- (h) Efforts to accelerate the turnover rate of working assets (oborotnykh sredstv).

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